MAXIMUM BENEFIT DOLLAR LIMITS (2013-2020)

	2013	2014	2015	2016	2017	2018	2019	2020
MAXIMUM 401(k) DEFERRAL	\$17,500	\$17,500	\$18,000	\$18,000	\$18,000	\$18,500	\$19,000	\$19,500
(calendar year limit)								
MAXIMUM CATCH-UP CONTRIBUTION	5,500	\$5,500	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,500
MAXIMUM COMPENSATION FOR BENEFIT	\$255,000	\$260,000	\$265,000	\$265,000	\$270,000	\$275,000	\$280,000	\$285,000
ACCRUALS (401(a)(17) Limit)								
(plan year and limitation year limit)								
MAXIMUM ANNUAL ADDITIONS/ BENEFITS								
(415 LIMITS) (limitation year limit)								
Defined Contribution	100% of							
	comp or							
	\$51,000	\$52,000	\$53,000	\$53,000	\$54,000	\$55,000	\$56,000	\$57,000
Defined Denefit	\$205,000	\$210,000	\$210,000	\$210,000	\$215,000	\$220,000	\$225,000	\$230,000
Defined Benefit	\$205,000	φ210,000	φ210,000	φ210,000	φ215,000	\$220,000	\$225,000	\$230,000
HIGHLY COMPENSATED EMPLOYEE	\$115,000	\$115,000	\$120,000	\$120,000	\$120,000	\$120,000	\$125,000	\$130,000
(prior plan year threshold)								·
IRA CONTRIBUTIONS	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$6,000	\$6,000
(The lesser of 100% of earned income or the	. ,	,	. ,		. ,		, ,	
dollar limit noted)								
SIMPLE DEFERRALS	\$12,000	\$12,000	\$12,500	\$12,500	\$12,500	\$12,500	\$13,000	\$13,500
KEY EMPLOYEE-OFFICER	\$165,000	\$170,000	\$170,000	\$170,000	\$175,000	\$175,000	\$180,000	\$185,000
COCIAL CECUPITY WACE DACE	£442.700	£447.000	£110 E00	\$110 FOO	£407.000	¢400.700	#422.000	¢427 700
SOCIAL SECURITY WAGE BASE	\$113,700	\$117,000	\$118,500	\$118,500	\$127,200	\$128,700	\$132,900	\$137,700
CATCH-UP CONTRIBUTIONS								
 401(k), 403(b) and 457 	\$5,500	\$5,500	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,500
Simple plans	\$2,500	\$2,500	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
IRA (The lesser of 100% of earned income or the dollar limit noted)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000